

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS**

BARBARA ACETO and JOAN
GUARINO on behalf of themselves and all
others similarly situated,

Plaintiffs,

v.

INTERNATIONAL PAPER CO;
NORSKE SKOGINDUSTRIER ASA;
NORSKE SKOG NORTH AMERICA
LLC; NORSKE SKOG(USA), INC.,
NORSKE SKOG (USA) HOLDINGS,
INC.; NORSKE SKOG CANADA
LIMITED; NORSKE SKOG CANADA
(USA), INC.; STORA ENSO OYJ;
STORA ENSO NORTH AMERICA
CORPORATION; SAPPI LIMITED; S.D.
WARREN COMPANY; METSALITTO
GROUP; METSALITTO
COOPERATIVE; M-REAL
CORPORATION; M-REAL USA CORP.;
UPM-KYMMENE CORPORATION;
UPM-KYMMENE INC., MYLLYKOSKI
CORPORATION; MADISON
INTERNATIONAL SALES COMPANY
and MEADWESTVACO CORP.

Defendants.

Civil Action No. _____

05 - 11127 GAO

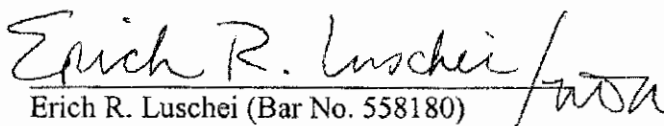
CORPORATE DISCLOSURE STATEMENT

Pursuant to Fed. R. Civ. P. 7.1 and Local Rule 7.3, counsel for UPM-Kymmene Inc. hereby certifies that UPM-Kymmene Inc. is a wholly-owned subsidiary of UPM-Kymmene Corporation, a publicly-held company organized under the laws of and doing business in

Finland. UPM-Kymmene Corporation lists shares on the Helsinki stock exchange and American Depository Receipts on the New York stock exchange.

Dated: May 31, 2005

Respectfully submitted,

A handwritten signature in black ink, reading "Erich R. Luschei" followed by a stylized flourish or initials.

Erich R. Luschei (Bar No. 558180)

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CERTIFICATE OF SERVICE

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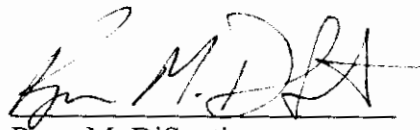
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